

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62- 4

February 5, 1962

REVISED FORM 1482

Users of specially denatured alcohol  
or rum and others concerned:

Purpose. This circular is to inform you that Form 1482, User's Report of Denatured Alcohol or Rum, has been revised as of January 1962, and is to be placed in use as soon as received.

Principal changes in the form.

- (a) Instructions have been reworded to emphasize that each permittee is required to file an annual report on Form 1482 regardless of whether he is required to file monthly reports; however, a permittee filing monthly reports need not complete Part II of the annual report.
- (b) Instructions regarding Part I have been changed to require that when recovered spirits are shipped to a distilled spirits plant for restoration, an entry covering the transaction must be made at line 9 as well as at line 4.
- (c) Part III has been rearranged, and instructions relating thereto have been reworded to insure that (1) usage of denatured spirits will be reported in all instances (even when there is no recovery of denatured spirits and no usage of recovered denatured spirits), and (2) a single entry will be made to cover the total quantity of specially denatured spirits used under one code number even though the spirits may have been used in two or more products or processes.

Distribution and use of form. The Assistant Regional Commissioner will furnish an initial supply of the revised forms as soon as they are received from the printer. Please use the January 1962 revision in preparing your next report and destroy all of the unused Forms 1482 bearing earlier revision dates.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner (Alcohol and Tobacco Tax).

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division